

**F.No.465/01/2023-Cus.V**  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Indirect Taxes & Customs

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New Delhi, 25<sup>th</sup> September, 2025

**CAVR Review Order No. 01/2025-Customs**

**Subject:** Order for extension of validity of CAVR Order No. 01/2023-Customs under the Customs (Assistance in Value Declaration of Identified Imported Goods) Rules, 2023 in respect of Linear Alkyl Benzene-reg.

In exercise of the powers conferred by clause (iv) of the second proviso to sub-section (1) of section 14 of the Customs Act, 1962 (52 of 1962), read with sub-rule (2) of rule 10 and rule 5 of the Customs (Assistance in Value Declaration of Identified Imported Goods) Rules, 2023, the Central Board of Indirect Taxes and Customs hereby extends the validity of CAVR Order No. 01/2023-Customs dated 18th September 2023, issued in respect of Linear Alkyl Benzene falling under HS Code 38170011, for a period of 1 year with effect from 26th September 2025. This order shall remain in force till 25th September 2026.

(Megha Bansal)  
Under Secretary to the Government of India